

- 03-017 Type of Political Unit (Taxed Units 1, 2, 3, 4, 9, 11, 12 Only)(See Instructions2012 for definitions of units)
Report the type of library service area (area taxed by your library to provide library service).
- 03-018 Population 2010 Census (Taxed & Served)
Report the number of people in each political subdivision in your library district.
- 03-019 Type of Political Unit (Contracting Units 5, 6, 7, 8, 10 Only))(See Instructions2012 for definitions of units)
Report the type of library service area (area contracting for library service).
- 03-020 Population 2010 Census (Served by Contract)
Report the number of people in each political subdivision contracting for library.

Part 4 - Library Operating Fund Income

Questions relating to standards are in bold font

- Report only income receipted to the operating fund, except where specified. If funds are receipted to a gift fund(s) or other non-operating fund, do NOT report here.
- Enter all dollar amounts as whole dollars, no cents. Round up to the next dollar for 51 cents or more, round down for 50 cents or less.
- County Contractual Libraries – Combine and report all income from host and contractual library.
- Gifts - Gifts and donations may be receipted to a separate gift fund(s). Do not report any separate gift fund monies in the operating fund.
- Report income actually received in the report year or in January of the next year.
- If the exact data are not known for any item, please estimate data.
- Enter “0” if the correct entry for an item is zero or “none.” Please enter “N/A” (Not Available) if you know a particular data item is not "0", but you don't know what it is and are unable to estimate it.
- Do not include ANY funds transferred to operating income from another account due to not receiving anticipated tax money or borrowed from a lending institution for the same reason. Only NEW money is reported.
- Do not include the value of ANY contributed or in-kind services.

Local Government Operating Fund Income

- 04-001 Property Tax or CEDIT Operating Fund Income From Library Tax Rate
Includes all tax receipts received and available for operating fund expenditure by the public library. Include report year monies received in January of the next year. Report Excess Levy here. Your library may have both, if the district crosses county lines. Report only actual funds received, not anticipated
- 04-002 CAGIT Property Tax Replacement Credit
Libraries located in counties that have adopted CAGIT report the allocation actually received in the report year as PTRC. The allocation is usually distributed in May and

November. There should be income figures for both CAGIT PTRC and CAGIT Certified Shares if the county in which the library is located has adopted CAGIT. Report only actual funds received, not anticipated

04-003 CAGIT Certified Shares

Libraries located in counties that have adopted the County Adjusted Gross Income Tax report the allocation actually received in the report year as Certified Shares, usually distributed in May and December. There should be income figures for both CAGIT PTRC and CAGIT Certified Shares if the library's county has adopted CAGIT. Report only actual funds received, not anticipated

04-004 CAGIT Special Fund

Libraries located in counties that have adopted the County Adjusted Gross Income Tax report the allocation actually received in the report year as Special Fund. Report only actual funds received, not anticipated.

04-005 County Option Income Tax (COIT)

Libraries located in counties that have adopted COIT report the total amount actually received in the report year. It is distributed monthly. Report only actual funds received, not anticipated

04-006 Contractual Revenue Received for Service

Report income received in the report year through a contract for service from a town, or township, from other libraries, or from other contracts for service. Report only actual funds received, not anticipated

04-007 Local Option Income Tax (LOIT)

Libraries located in communities that have adopted LOIT report the total amount actually received in the report year. Report only actual funds received, not anticipated

04-008 Total Local Operating Fund Income

Includes all tax and non-tax receipts designated by the community, district, or region and available for operating fund expenditure by the public library. Includes Property Tax Income from the Library Tax Rate, County Adjusted Gross Income Tax (CAGIT) PTRC, Certified Shares and Special Fund, County Option Income Tax (COIT), contractual revenue received from township trustee or other governmental unit official for library service, and Local Option Income Tax (LOIT). . Do NOT include the value of any contributed or in-kind services or the value of any gifts and donations, fines, or fees not receipted to the operating fund. This total is automatically computed by the addition of 04-001 through 04-007.

State Government Operating Fund Income

04-009 Financial Institutions Tax (FIT)

Report the total actual income received in the report year from the State Financial Institutions Tax. If you receive a tax distribution in January for the report year, report the tax distribution as part of the income for the report year

04-010 License Vehicle Excise Tax

State Government Operating Fund Income - Report the total actual state income received in the report year from the (Motor Vehicles) (Auto/Aircraft) License Excise Tax. If you receive a tax distribution in January for the report year, report the tax distribution as part of the income for the report year

04-011 Commercial Vehicle Excise Tax (CVET)

State Government Operating Fund Income - State excise tax on any vehicle which requires a commercial vehicle driver's license. This is now separated out from the License Excise Tax question of 2011. If you receive a tax distribution in January for the report year, report the tax distribution as part of the income for the report year.

04-012 Other State Operating Fund Income

Report any other funds not previously reported as received from the State including Intergovernment Wagering Tax and Build Indiana Fund. List source. DO NOT report any funds collected from PLAC cards sold. DO report State Technology Grant Fund grant monies here, if they were receipted into the operating fund.

04-013 Source(s):

List source(s) of all money received from the State Government not elsewhere reported.

04-014 Total State Operating Fund Income

Includes Financial Institutions Tax, License Excise Tax, Commercial Vehicle Excise Tax and other state income. This total is automatically computed, by the addition of 04-009 – 04-013.

Federal Government Operating Fund Income

04-015 LSTA Grants

Report all LSTA grants placed in and expended from operating funds in the report year. REPORT AMOUNT RECEIVED (REIMBURSED), not amount of grant.

Although LSTA Grants should go through the library's operating fund, some libraries receipt LSTA grants to a non-operating fund (LIRF, Gift, etc.). If your library's LSTA grants were receipted to a non-operating fund, please name the fund in 04-016 and report the amount in 04-017 only.

04-016 Name of Non-Operating Fund

Report here the name of the fund if an LSTA grant is not receipted to the operating fund but in this fund.

04-017 Amount of LSTA grant placed in Non-Operating Fund

Report here the amount of LSTA grant received (reimbursed) if receipted to a non-operating fund. This amount is not added into Total Federal Government Operating Income.

04-018 Other Federal Grants Operating Fund Income

Report all money received from the Federal Government except LSTA funds. List source, including Experience Work and other programs.

04-019 List Source

List source(s) of all money received from the Federal Government, including SLD/e-rate refund (as from AT&T or other vendor). DO NOT list LSTA funds here. DO NOT list State Technology Grant Funds here (state e-rate reimbursement).

04-020 Total Federal Operating Fund Income

Sum of LSTA grants and other federal grants operating fund income. This total is automatically computed, by the addition of 04-015 and 04-018.

Other Operating Fund Income

04-021 PLAC Reimbursement

Report PLAC reimbursement received from the State Library. This is not state-generated money, it is money from PLAC card purchasers sent by public libraries to the State Library and used to reimburse libraries which are net lenders.

04-022 Fines and Fees

Report all fines and fees including: computer copies, fax, nonresident fees, lost/damaged materials, photocopy fees and anything else that applies.

04-023 Interest on Investments

Report any operating income generated from interest on investments.

04-024 Gift Receipts Operating Fund Income

Report only gift funds receipted to the operating fund and appropriated for expenditure from the operating fund. Gifts are NOT required to be receipted to the operating fund; they may be placed in a separate gift fund. Do NOT include the value of donations of books and other library materials and equipment. Do NOT report any separate gift fund monies in the operating fund.

04-025 Private and Public Foundation Grants Operating Fund Income

Report private or public, non-governmental, community and other foundation and private development grant or other monies receipted to the operating fund and appropriated for expenditure from the operating fund. Private and public foundation grants, community foundation grants and private development funds are NOT required to be receipted to the operating fund; they may be placed in a separate fund. A foundation is a legal categorization of nonprofit organizations that will typically either donate funds and support to other organizations, or provide the source of funding for its own charitable purposes. A private foundation is typically endowed by an individual or family

04-026 Miscellaneous Operating Fund Income

List source. Include checking account interest and any operating fund refund here. DO NOT report State Technology Fund E-rate Grants here. DO NOT include any contributed services or the value or any non-monetary gifts and donations. DO NOT report PLAC reimbursements here; report in 04-021.

04-027 Source(s)

List the source of Miscellaneous Operating Fund Income which does not fit into any other listed category. DO NOT include PLAC reimbursement check from the State of Indiana.

04-028 Total Other Operating Fund Income

Includes fines and fees, interest on investments, gift receipts, private and public foundation grants, Public Library Access Card (PLAC) and other miscellaneous operating fund income listed on Budget Form 2.

04-029 TOTAL OPERATING FUND INCOME

Sum of Local Government Operating Fund Income 04-008, State Government Operating Fund Income 04-014, Federal Government Operating Income 04-020 and Other Operating Fund Income 04-028.

04-030 Total Public and Private Foundation Grants Income (deposited into any fund)
Report private and public, non-governmental foundation grant money receipted to any fund, including operating, capital, gifts or any other. A foundation is a legal categorization of nonprofit organizations that will typically either donate funds and support to other organizations, or provide the source of funding for its own charitable purposes. A private foundation is typically endowed by an individual or family